



MANOR
EST. TEXAS 1872

FY 2026-2027 PROPOSED ANNUAL BUDGET

Scott Moore, City Manager

Belen Peña, Finance Director

September 8, 2026



CITY OF MANOR - CITY COUNCIL



Dr. Christopher Harvey
Mayor



Emily Hill
Council Member
Place 1
Mayor Pro Tem



Anne Weir
Council Member
Place 2



Maria Amezcua
Council Member
Place 3



Sonia Wallace
Council Member
Place 4



Aaron Moreno
Council Member
Place 5



Deja Hill
Council Member
Place 6

CITY OF MANOR

COUNCIL-APPOINTED ADVISORY GROUPS

CITY

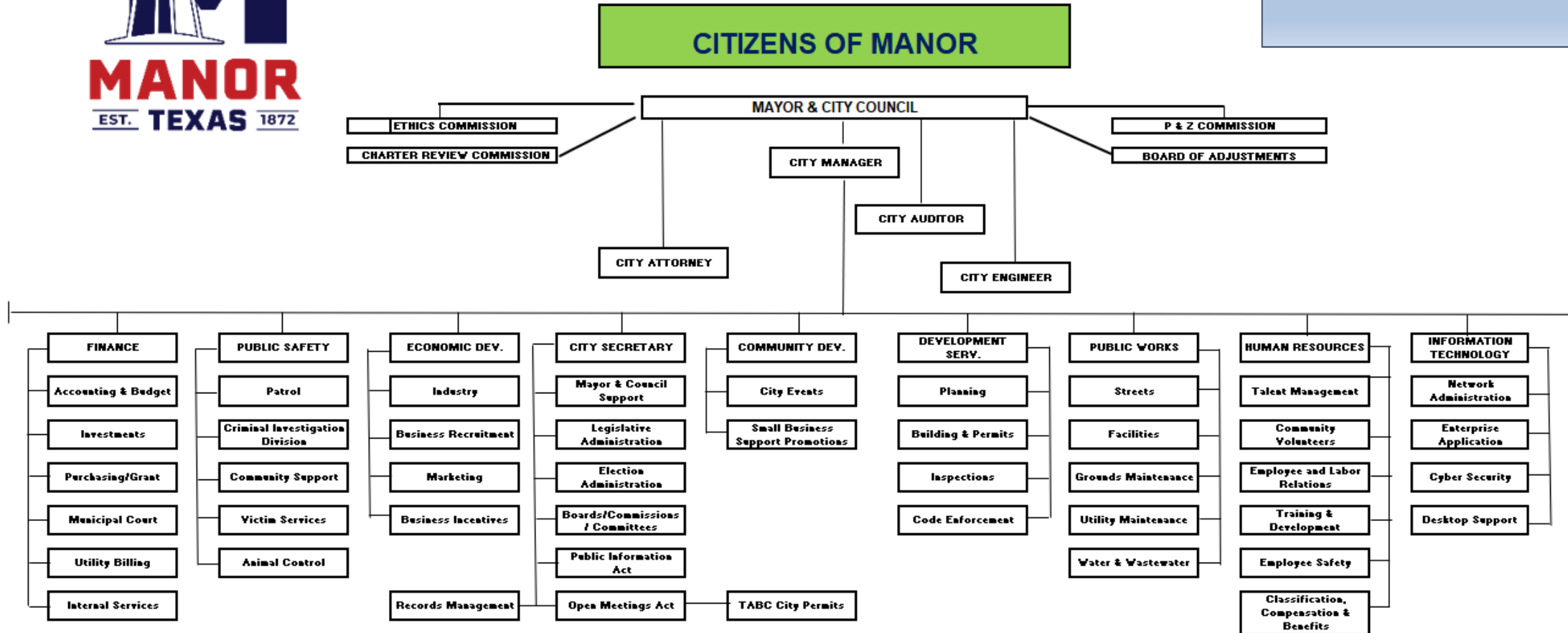
Board of Adjustment
Planning & Zoning Commission
Community Impact Fee Advisory Committee
Charter Review Commission
Ethics Commission

COUNCIL

Public Improvement District (PID) Committee
Tax Increment Reinvestment Zone, No. 1, No. 2 and No. 3 (TIRZ)
Manor Housing Public Facility Corporation
Park Committee
Public Tree Advisory Board
Economic Development Committee
Emergency Management Committee
Public Safety Committee and Community Advisory Committee
Capital Improvement Committee
Community Collaborative Committee
Health Committee



ORGANIZATIONAL CHART FY 2026-2027



CITY OF MANOR SENIOR MANAGEMENT TEAM

Scott Moore.....	City Manager
Belen Peña.....	Finance Director
Ryan Phipps.....	Chief of Police
Luvia Almaraz.....	City Secretary
Matthew Woodard.....	Director of Public Works
Michael Burrell.....	Director of Development Services
Tonya Burgess.....	Director of Human Resources
Scott Jones.....	Director of Economic Development
Vacant	Director of Information Technology



Article III Section 8.05 of the Manor City Charter states, “the City Manager is responsible for the timely preparation and presentation of the budget”. The **General Fund** is the primary operating fund in the budget used to account for resources not required to be accounted for in other funds devoted to specific activities. It is used to account for operations of basic City functions such as public safety, public works, cultural and leisure programs, community planning/development plus direction and management of all municipal functions. Services provided by the City are classified according to activity and presented as operating departments in the Budget.

As a spending plan for the year the budget contains estimates of revenues expected to be generated in the forthcoming year as well as the cost of programs that are planned for the year. Two basic elements of all funds are revenue and expenditures, the latter of which authorize expenditures for line items that appear in each departmental breakdown. These are detailed in the budget document for each activity in each fund. The former are estimates of fiscal resources that are expected to be generated during the subject fiscal year and are intended to finance programs of “Expenditures” for that same time frame.

Total revenue estimated for the 2026-2027 fiscal year is \$27,840,859. Direct expenditures are proposed as \$27,840,859.

MAYOR AND CITY COUNCIL

In accordance with the provisions of Article III Section 8.04 of the Manor City Charter, the proposed *Annual Operating Budget* for the City of Manor for the Fiscal Year of October 1, 2026, through September 30, 2027, is hereby presented for your consideration.

The grand total of all appropriations for all departments, operations, and functions proposed for the FY 2026-2027 Annual Budget is \$66,521,421 to be generally distributed as described herein.

The proposed FY 2026-2027 Annual Budget is a zero-based, balanced, and appropriately conservative financial plan wherein all operating expenditures are supported by revenue generated during the fiscal year; and was developed through a comprehensive review of financing for all existing programs, operations, and services. The primary goal of this proposed budget is to maintain existing service levels. The staff remains focused on enhancing service levels wherever possible.

As required by section 102.005 (d) of the Texas Local Government Code, the City of Manor provides the following statement on this cover page of its budget:

The budget will raise **\$1,742,475 (7.81% approx)** more property tax revenues than last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is **\$2,263,070.**

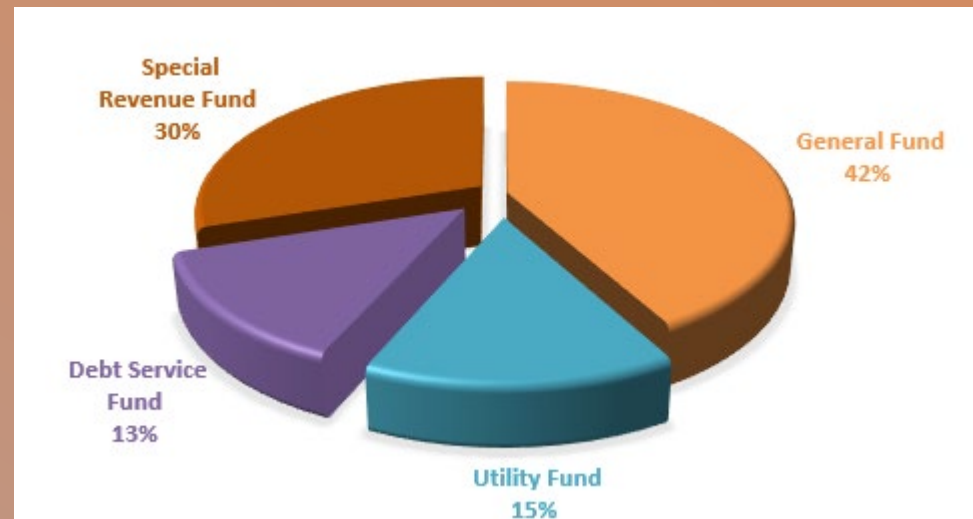
Operation and Maintenance Rate	0.542519
Debt Rate	0.305029
Total	0.847548

The Property Tax Rate	0.847548
The No-New-Revenue Tax Rate	0.869266
The NNR M&O Tax Rate	0.514787
The Voter-Approval Tax Rate	0.847548
The Debt Rate	0.305029
The De minimus Rate	0.837706

Total Amount of Municipal Debt Obligation \$ 77,175,000

The FY 2026-2027 Annual Budget as proposed is delineated into four (4) basic funding categories:

- **General Fund (\$27.8M)** – revenues and expenditures related to the provision of primary or traditional city services whose main financial support comes from tax dollars
- **Utility Fund (\$9.8M)** – an enterprise fund monitoring all financial transactions relating to the provision of potable water and sanitary sewer services through the city's systems
- **Debt Service Fund (\$8.9M)** – all proceeds and expenditures related to servicing, annual debt payments, and/or management of various debt obligations
- **Restricted Funds (\$19.9M)** – revenues and expenditures related to various projects and programs that are supported by a dedicated revenue stream



GENERAL FUND – REVENUES AND EXPENSES

- + The General Fund is the City of Manor's principal operating fund for essential city services and is supported by a variety of revenue sources
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	PROPOSED FY 2026-2027		
	BUDGET REVENUES	BUDGET EXPENSES	NET
GENERAL FUND			
COUNCIL	10,000	641,438	(631,438)
ADMINISTRATION	22,585,469	3,347,235	19,238,234
FINANCE DEPT.	-	1,461,879	(1,461,879)
STREET DEPT.	2,532,000	4,856,087	(2,324,087)
DEVELOPMENT SERVICES	2,002,500	2,159,166	(156,666)
ENGINEERING	-	260,653	(260,653)
PARKS	26,000	1,895,294	(1,869,294)
MUNICIPAL COURT	583,700	721,361	(137,661)
POLICE DEPT.	101,190	9,644,813	(9,543,623)
IT DEPT.	-	1,616,103	(1,616,103)
ECONOMIC DEV. SVCS.	-	823,710	(823,710)
COMMUNITY DEV SVCS	-	-	-
HUMAN RESOURCES	-	413,121	(413,121)
GENERAL FUND TOTALS	27,840,859	27,840,859	0

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UTILITY FUND – REVENUES AND EXPENSES

Revenues are generally a function of certain “rates” applied to specific quantifiable amounts such as water volumes, wastewater, and sanitation services.

	PROPOSED FY 2026-2027		
	BUDGET REVENUES	BUDGET EXPENSES	NET
UTILITY FUND			
PUBLIC WORKS	-	902,017	(902,017)
WATER	4,992,250	4,584,760	407,490
WASTEWATER	3,820,000	3,606,379	213,621
STORMWATER	1,015,000	734,095	-
TRANSFERS	-	-	-
UTILITY FUND TOTALS	9,827,250	9,827,250	(0)

RESTRICTED/SPECIAL FUNDS – REVENUES & EXPENSES

Restricted/Special Funds – The City creates these funds to account for and report the proceeds of specific revenue sources that are restricted to particular purposes.

	PROPOSED FY 2026-2027		
	BUDGET REVENUES	BUDGET EXPENSES	NET
RESTRICTED FUNDS			
COURT TECH FUND	-	-	-
OTHER	800,000	1,000	799,000
PID FEES	55,000	50,000	5,000
HOTEL OCCUPANCY	155,000	50,000	105,000
CAPT IMPACT-WATER	615,000	400,000	215,000
CAPT IMPACT-WW	2,100,000	1,550,000	550,000
CAPITAL PROJECTS	16,200,000	18,200,000	(2,000,000)
BLDG PROJECTS	-	-	-
RESTRICTED FUND TOTALS	19,925,000	20,251,000	(326,000)
GRAND TOTALS	66,521,421	66,809,422	(288,000)

DEBT SERVICE FUND – REVENUES AND EXPENSES

Debt Service – The City’s obligation to pay the principal and interest of all bonds according to a pre-determined payment schedule.



Debt Service Obligations 2026 AV Tax Year

CITY OF MANOR DEBT OBLIGATIONS				
	Purpose	Maturity	Amount of Issue	Outstanding as of Oct 1, 2026
2012 Series GO Refunding	2001,2004 GO, & 2004 CO	2026	3,510,000.00	-
2012 Certificate of Obligation	City Hall, PD Bldg., & PW Bldg.	2027	1,835,000.00	145,000.00
2015 Series GO Refunding	2007 GO & 2007 CO	2027	4,750,000.00	530,000.00
2016 Series CO Bond	W/WW Expansion & Streets	2031	18,000,000.00	9,680,000.00
2021 CO Bond	W/WW Expansion	2036	6,360,000.00	4,430,000.00
2022 Tax Note	W/WW Expansion	2029	10,000,000.00	4,525,000.00
2023 Series Certificate of Obligations	W/WW Exp, P&R, Streets	2042	36,245,000.00	35,245,000.00
2024 Series Certificate of Obligations	Infrastructure, Econ.Dev	2042	15,000,000.00	14,900,000.00
2025 Tax Note	W/WW Expansion	2032	8,820,000.00	7,720,000.00
Totals			104,520,000.00	77,175,000.00

	2025-2026	2026-2027	Change
Total Taxable Property Value	2,613,371,143	2,794,836,569	(181,465,426)
Adjusted -Total I&S Fund Pymts (Debt Serv)	8,973,121	8,890,312	82,809
I&S Rate for Ad Valorem Tax	0.343354	0.318098	0.025256

BUDGET FY 2026-2027

Fiscal Year Oct 1, 2026 to Sept 30, 2027			
Principal Due	Interest Due	Fees	Total
-	-	-	-
145,000.00	3,610.50		148,610.50
530,000.00	12,137.00		542,137.00
1,290,000.00	221,672.00	635.00	1,512,307.00
405,000.00	77,968.00		482,968.00
1,465,000.00	134,392.50		1,599,392.50
500,000.00	1,762,250.00		2,262,250.00
100,000.00	801,603.00		901,603.00
1,150,000.00	291,044.00		1,441,044.00
5,585,000.00	3,304,677.00	635.00	8,890,312.00

LESS CERTIFIED 2025 EXCESS DEBT COLLECTIONS 365,246.03

ADJUSTED FY 26-27 DEBT SERVICE = \$ 8,525,065.97

FY 25-26 DEBT SERVICE \$ 8,890,312.00

HOTEL OCCUPANCY TAX

Hotel Occupancy Tax Fund (H.O.T.) –

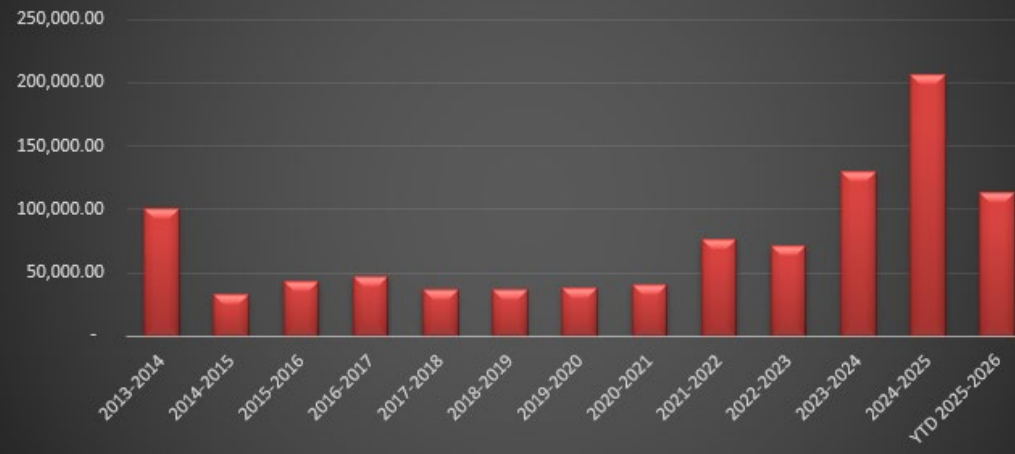
Funds from this source are collected from lodging establishments located in the City and its ETJ, that offer rooms for rent daily. Revenue from this source is to be used for advertising and promotional programs to attract tourists; historical restoration and preservation; directional signage to public sights and attractions frequently visited by tourists; the construction, maintenance, and operation of a convention or visitor center; certain transportation systems serving tourist and hotel guest; encouragement and promotion of the arts; facilities and personnel for the registration of convention delegates.



CITY OF MANOR, TEXAS HOTEL OCCUPANCY TAX

YEAR	REVENUE	EXPENSES
2013-2014	100,445.16	8,500.00
2014-2015	33,050.47	9,300.00
2015-2016	43,752.28	26,350.00
2016-2017	46,553.66	10,067.91
2017-2018	36,270.56	11,084.63
2018-2019	36,511.47	31,048.21
2019-2020	37,693.67	11,345.00
2020-2021	40,238.38	(19,587.00)
2021-2022	76,458.38	62,756.00
2022-2023	71,068.77	66,626.00
2023-2024	129,333.04	-
2024-2025	206,308.03	-
YTD 2025-2026	113,323.51	-
TOTAL	\$ 971,007.38	\$ 217,490.75

HOT TAX COLLECTION



SALES AND USE TAX

Sales and Use Tax: The State of Texas imposes a 6.25% sales and use tax on “all retail sales, leases and rentals of most goods, as well as taxable services”.

The City of Manor imposes an additional 2.0% sales tax to create a maximum combined rate of 8.25%. Of that total Austin MTA (Capital Metro) receives 1.0%, and Travis County Emergency Services District 12 0.05%.

The City has experienced steady annual increases in sales tax revenue over the last decade, but the last four years have produced historical income levels:

Total Sales Tax Revenue is currently projected to exceed **\$4.3m** by FY26-27 year-end.



CITY OF MANOR, TEXAS SALES TAX COLLECTION

MONTH	FY2013-2014	FY2014-2015	FY2015-2016	FY2016-2017	FY2017-2018	FY2018-2019	FY2019-2020	FY2020-2021	FY2021-2022	FY2022-2023	FY2023-2024	FY2024-2025	YTD FY2025-2026
OCTOBER	38,158.42	50,826.45	59,106.57	77,610.62	78,922.90	85,635.16	104,974.43	125,287.67	168,991.65	233,083.02	229,427.72	249,565.26	306,187.65
NOVEMBER	66,112.75	74,601.37	86,757.45	107,153.54	121,211.04	134,032.33	168,389.87	180,749.02	230,535.22	246,801.16	291,723.42	315,680.85	374,367.06
DECEMBER	45,780.00	54,657.19	61,497.73	75,889.63	74,524.93	92,065.56	129,343.45	135,150.83	180,169.06	215,096.18	234,020.67	281,813.32	331,152.79
JANUARY	37,090.97	51,893.12	66,159.11	79,356.52	74,043.24	97,291.36	107,442.85	136,037.45	162,109.77	204,671.68	214,428.47	293,640.95	332,889.02
FEBRUARY	69,479.81	87,247.63	100,062.86	123,840.63	119,952.05	125,880.97	180,654.14	206,067.64	242,001.95	277,846.74	302,279.21	327,199.51	456,253.25
MARCH	36,578.64	51,547.97	67,515.98	70,697.39	77,308.15	80,858.82	100,248.30	126,256.16	155,816.34	203,717.25	187,067.73	264,801.21	313,766.93
APRIL	52,802.71	62,405.67	69,426.22	77,547.91	72,412.04	84,775.72	103,086.20	128,067.51	142,233.99	196,960.34	196,462.68	211,167.30	330,876.14
MAY	79,826.51	87,340.46	99,207.74	107,093.55	119,886.82	140,262.19	154,261.48	214,025.27	236,012.90	257,267.97	289,324.80	314,440.47	448,741.55
JUNE	51,746.26	66,977.60	78,229.01	75,354.18	95,287.39	105,071.11	114,010.89	171,234.02	179,888.02	194,979.38	223,407.96	246,848.84	368,507.61
JULY	77,803.71	59,213.17	78,192.50	74,361.13	88,052.67	100,514.69	122,454.71	161,382.19	225,308.00	216,659.77	226,334.42	277,186.13	394,411.77
AUGUST	86,030.90	89,920.54	106,542.72	107,873.23	122,309.48	138,889.92	178,318.95	219,156.68	244,911.27	298,817.15	279,402.76	362,273.74	479,637.83
SEPTEMBER	69,027.15	69,542.85	105,728.73	79,805.86	91,941.82	105,029.10	108,768.28	198,386.09	213,600.89	262,439.17	235,396.13	325,065.11	
TOTALS	710,437.83	806,174.02	978,426.62	1,056,584.19	1,135,852.53	1,290,306.93	1,571,953.55	2,001,800.53	2,381,579.06	2,808,339.81	2,909,275.97	3,469,682.69	4,136,791.60





THANK YOU

City of Manor
Website: www.manortx.gov